the deed for transfer on the assessment books, the person offering the deed shall, on request, furnish to the person having charge of the assessment books, a statement of the buildings and improvements, if any, upon the property conveyed by the deed. Upon the transfer of any such property on the assessment books, the clerk to the county commissioners or the director of the department of assessments for Baltimore City or other person making such transfer, shall evidence the fact of such transfer on the deed, which endorsement shall be sufficient to authorize the receipt of such deed for recordation by the clerk of the appropriate court.

- (b) Payment of taxes prior to transfer on assessment books or records. No property shall be transferred on the assessment books or records unless and until all public taxes, assessments and charges due on said property shall have been paid to the treasurer, tax collector, or director of finance of the county where said property is assessed, and until all taxes on personal property due by the transferor have been paid when all of the real estate owned by him in such county is being transferred. The certificate of the treasurer, tax collector or director of finance, showing that all taxes have been paid shall be endorsed on the deed and such endorsement shall be sufficient authority for transfer on the assessment books.
- (1) Exception for conveyances by motgagees MORTGAGEES, trustees in bankruptcy, receivers, etc. The requirements for prepayment of personal property taxes in subsection (b) shall not apply to conveyances of real estate made by or on behalf of any of the following persons: mortgagees, lien creditors other than mortgagees, trustees of a deed of trust, judment JUDGMENT creditors, trustees in bankruptcy or receivers and other court-appointed officers in insolvency or liquidation proceedings.
- (2) Exception for Straw deeds in certain counties. The provivisions of subsection (b) shall not apply in Charles, Dorchester, Kent, Prince George's, Worcester, Carroll, Montgomery and Frederick counties to deeds executed as a mere conduit or for convenience in holding and passing title, known popularly as straw deeds, or deeds which are supplementary instruments merely confirming, correcting or modifying previously recorded deeds, if there is no actual consideration paid or to be paid for the execution of such supplementary instrument.
- (3) Conveyance of part of subdivision in Frederick County. In Frederick County, if the property to be transferred in a subdivision, which is being dissected from a larger tract of land, then all the public taxes, assessments, and charges due on the larger tract must be paid before the property shall be transferred on the assessment books or land records. In Frederick County, notwithstanding any other provisions of this section, the certificate of the treasurer and the appropriate municipal tax collector, if the property is within an incorporated town or city, showing that all taxes have been paid shall be endorsed on the deed and such endorsement shall be sufficient authority for transfer on the assessment books, or land records.
- (c) Names to be typed or printed above or below signatures. All deeds or other instruments offered for recordation must have the name of each person, firm, or corporation typed or printed directly above or below the signatures of said persons, firms or